Docket No.: 199372005500

Client reference: 152717US

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Kotaro TSURUSAKI et al.

Confirmation No.: 9536

Application No.: 10/540,762

Examiner: Sylvia MacArthur

Filed: October 27, 2005

Art Unit: 1792

For: LIQUID TREATMENT DEVICE AND LIQUID

TREATMENT METHOD

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY/COMMENTS

In response to the Office Action dated December 4, 2007, for which a response was due on March 4, 2008 and for which a three-month extension of time to extend the time for response from March 4, 2008 to June 4, 2008 is requested, please amend the above-identified patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 9 of this paper.